U.S. Serial No. 10/750,251 Response to the Office action of May 12, 2005

Changes to the Specification

Please replace the paragraph of [0009] with following amended paragraph:

[0009] Thereafter, the second insulation layer 3 used in establishing STI structure are removed by a wet etching and then semiconductor devices are formed by [[a]] various processes, e.g., an ion implantation.